The case does not seem to be in accord with the general trend of authority in other states. *Corbin v. Baldwin* (1917) 92 Conn. 99, 101 Atl. 834; *In re Roebling's Estate* (1918) 89 N. J. Eq. 163, 104 Atl. 295; *People v. Pasfield* (1918) 284 Ill. 450, 120 N. E. 286. In New York, however, the decisions are in accord with the principal case. *Matter of Sherman* (1917) 179 App. Div. 497, 166 N. Y. Supp. 19. Pennsylvania has declared by statute that the Federal Estate Tax is not a deduction. Laws, 1919, 521. The more general view that the tax is deductible seems to be fairer; otherwise the legatee is forced to pay to the state a tax on something which he never received. The varied results reached in determining this question are to a large extent due to the different theories of inheritance taxes which are involved. Gleason and Otis, *Inheritance Taxation* (2d. ed. 1919) 383, 556; COMMENTS (1918) 27 YALE LAW JOURNAL, 1055. In regard to the deductibility of the Federal Estate Tax and state inheritance taxes in the assessment of the Federal Income Tax, see (1920) 30 YALE LAW JOURNAL, 199; (1921) 30 YALE LAW JOURNAL, 770.

TORTS—BAILMENTS—LIABILITY OF BAILOR OF DEFECTIVE MACHINE TO THIRD PARTY.—The defendant, an owner of a public garage, rented to a third party an automobile, the steering apparatus of which was in a defective state of repair. As a consequence the machine became unmanageable while being driven along the public highway and ran into the plaintiff's automobile. The plaintiff brought suit alleging that the defendant negligently rented the automobile knowing, or by the exercise of reasonable care and diligence should have known, that it was in an unsafe condition. The defendant demurred on the ground that the facts stated gave rise to no duty owing from the defendant to the plaintiff. *Held,* that, as automobiles are in constant use on public highways, a garage-keeper, who lets them for hire, owes a duty to the public to use ordinary care to see that the automobile has its steering-gear in a reasonably safe condition. *Collette v. Page* (1921, R. I.) 114 Atl. 136.

The instant case seems to be in line with the recently developed tendency to depart from the older view that liability in such cases extends only so far as privity of contract can be found. *MacPherson v. Buick Motor Co.* (1916) 217 N. Y. 382, 111 N. E. 1050. However, it assumes an aspect of originality in the application of this development to the person of a bailor instead of a manufacturer. It also follows a novel view that although an automobile is not *prima facie* an instrumentality dangerous *per se,* an automobile may be so out of repair as to fall within that classification. *Texas Co. v. Veloz* (1913, Tex. Civ. App.) 162 S. W. 377. But see *Johnson v. Bullard Co.* (1920) 95 Conn. 251, 111 Atl. 70 (holding that actual knowledge of the defect is necessary to a recovery). For a discussion and collection of the cases, see COMMENTS (1921) 30 YALE LAW JOURNAL, 607.

WILLS—FUTURE INTEREST—POSTPONEMENT OF POSSESSION OF ABSOLUTE GIFTS.—A legatee filed a bill asking that a provision in a will, postponing the distribution of vested gifts until after "the liquidation of the indebtedness" of a certain corporation of which the testator was a principal stockholder, be declared void, and that possession of the legacies be given immediately. *Held,* that the provision postponing the possession of the gifts be disregarded. *Canda v. Canda* (1920, N. J. Eq.) 113 Atl. 503.

The decision rests on the ground that the contingency upon which possession of the legacies was to be given was so uncertain as to be unreasonable. The court seems to indicate that it favors the English rule, which holds that any direction to withhold the possession and enjoyment of an absolute gift is void because against public policy. *Saunders v. Vantier* (1841, Ch.) 4 Beav. 115. In the United States the authorities are in conflict. For a discussion supporting the view that such provisions are valid, see COMMENTS (1920) 29 YALE LAW JOURNAL, 557.